REMARKS

Applicant has rewritten portions of the specification and Claims 1-2, 5, 7, 9-12, 14, 16 and 17. The changes are shown with strikethrough for deleted matter and underlining for added matter. No new matter has been added as a result of this amendment. Applicant respectfully submits that all of the pending claims are in condition for allowance and seek an early allowance thereof. If for any reason the Examiner is unable to allow the application in the next Office Action and believes that a telephone interview would be helpful to resolve any remaining issues, he is respectfully requested to contact the undersigned attorney or agent.

Respectfully/submitted,

Gústayo Siller, Jr.

Registration No. 32,305/

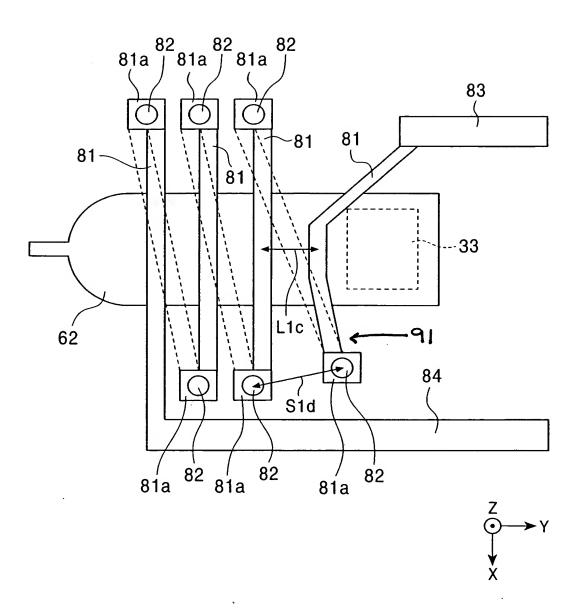
Attorney for Applicant /

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APPENDIX
Thin Film Magnetic Head Having Toroidal Coil
Kiyoshi Sato et al.
Attorney Docket No. 9281-4692
Sheet Showing Changes

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FIG. 13



APPENDIX
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FIG. 15

